IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

WTR Nos.120 and 121 of 1988
Date of decision: 22.12.2006

The Commissioner of Wealth Tax, Patiala

...Appellant

v.

Shri Darshan Kumar Oswal, Ludhiana...

Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. S.K.Garg Narwana, Advocate, for the petitioner.
Mr. SK Mukhi, Advocate, for the respondent.

JUDGMENT:

Following questions of law have been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 31.1.1986, passed in WTA Nos. 164 and 165/Chandi/86, in respect of assessment years 1975-76 to 1976-77:-

> "i) Whether on the facts and in the circumstances of the case the Tribunal was right in law in holding that the assessee's appeals on the question of jurisdiction of the Assessing Officer were maintainable before the Commissioner of Wealth-tax (Appeals)?
>
> ii) Whether on the facts and in the circumstances of the case, the Tribunal was correct in law in holding that the assessments in question were without jurisdiction and therefore, null and void?"

In view of order passed today in WTR Nos.82 to 84 of 1998, **The Commissioner of Wealth Tax, Patiala v. Shri Siri Paul Oswal, Ludhiana,** question No.(i) is answered in favour of the revenue and against

the assessee, while question No.(ii) having been rendered academic, is left unanswered.

Reference is disposed of accordingly.

(Adarsh Kumar Goel)
Judge

December 22, 2006 (Rajesh Bindal)
'gs' Judge